

01/27/05 - EAC Policy on Special Audits

EAC Policy on Special Audits

Adopted January 27, 2005

EAC Commissioners adopted a special audit process that includes the following steps:

- Regularly review single audits and reports filed by States as well as other credible information on State HAVA spending.
- When a discrepancy or potential lack of compliance is revealed, analyze the risk to HAVA funds. The analysis should identify the source of any threat as well as the severity of the threat.
- Determine the need for additional review and information. If additional information is needed, consider voting to conduct a special audit. If the discrepancies are evident and the existing information sufficiently identifies them, EAC will act to refer the discrepancies to the appropriate enforcement agency, to include the U.S. Department of Justice, the U.S. Comptroller General, and/or other appropriate State or Federal enforcement agencies.
- When a decision is made to conduct a special audit, EAC will define the scope and type of audit. The audit may be one or more of the three types of audits: financial, compliance, and agreed-upon terms. The scope of the audit should include the term of the audit (e.g., from the time of receipt to present, a particular fiscal year, or other term established by the Commission) and the funds that will be audited (e.g., Section 101, Section 102, Title II).
- Develop a plan for the audit through a scope of work for the Inspector General (IG), a contractor, or other Federal government agency that will conduct the audit on behalf of EAC.
- Upon completion of the special audit and report, if the findings reveal that the recipient is out of compliance with the requirements of HAVA, EAC will refer the audit and the recipient to the Comptroller General with a request to take action to recoup funds on behalf of the United States. If potential voting rights, civil rights, or criminal violations are identified by the special audit report, EAC will refer the audit and recipient to the Department of Justice or the appropriate State or Federal law enforcement agency.

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The U.S. Election Assistance Commission (EAC) is an independent commission charged with promoting the effective administration of elections under federal law. To learn more about the EAC, please visit www.eac.gov.